

Annual Calendars of Legal Events and Assessments



Preface

In 2018, the Department of Revenue (Department) Manuals Team undertook a major project to update all publications produced by the Property Tax Unit. The following three levels of updates were to be applied, dependent upon the perceived need:

Review: Publication conforms to standard style and formatting. Legislative and other citations verified. No changes to content, methodology, policy, or practice.

Revision: Includes applicable Review processes. Publication is newly edited. Nonsubstantive legislative changes incorporated. Addition or deletion of information that does not alter valuation methodology.

Rewrite: Includes applicable Review and Revision processes. Major substantive changes made to any combination of content, valuation methodology, policy, or practice.

This publication is a Revision of the Annual Calendars of Legal Events and Assessments published in 2020, and supersedes all previous legal calendar publications issued by the Department. This publication was published in October 2021, and remains effective until replaced. Additional information may be issued as an addendum to this publication or as a separate guideline. Due to the flexibility provided for in statute, deadlines and procedures may vary from county to county across the state. The Department recommends contacting your county assessor for detailed information regarding the deadlines and procedures in their jurisdiction. The information in this publication is based upon laws and rules in effect at the time of publication. Should any content in this publication conflict with current laws or rules, the latter shall be controlling.

All inquiries, comments, and suggestions concerning the material in this publication may be submitted to the following:

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The Annual Calendars of Legal Events and Assessments may be accessed on the Department website at:

https://azdor.gov/sites/default/files/media/PROPERTY_LegalCalendar.pdf.

Changes in Law

Legislative Changes to the Arizona Revised Statutes

This publication has been updated according to the 2021 legislative session (the 55th Legislature, 1st Regular Session). Changes in the Arizona Revised Statutes (A.R.S.) that may be applicable to this publication are included in the table below.

2021 – Fifty-fifth Legislature – First Regular Session
House Bill 2331: Amended A.R.S. 42-19157
Sets delinquency time frame of one year for overdue property taxes assessed against unaffixed manufactured housing used as a primary residence

New Caselaw Affecting Property Taxation

Since the last version of this publication was issued, no new Arizona caselaw that may be relevant to this publication has been created.

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Introduction

The Annual Calendar of Legal Events and Assessments (Legal Calendar) references certain statutory events that occur on specific dates, or actionable property tax assessment activities that the Department, county assessors, and property owners are required to complete on or before specified due dates.

The first three sections of the Legal Calendar contain three property tax calendars of legal events and assessments: the locally assessed (valued by the county assessor) real property calendar, the locally assessed personal property calendar, and the centrally assessed (valued by the Department) property calendar. Section four contains a listing of those statutory provisions that do not include established calendar dates.

Users of this document are reminded to adjust the due dates set forth herein to correspond to year-to-year variations in the date/day of the week.

Arizona law defines due date as “the next business day if a due date of any report, claim, return, statement, payment, deposit, petition, notice or other document or filing falls on Saturday, Sunday or a legal holiday.” A.R.S. [42-11001\(5\)](#).

The complete text of all statutes and constitutional provisions referenced in this document can be accessed on the website of the Arizona Legislature (www.azleg.gov) by selecting either “[Arizona Revised Statutes](#)” or “[State Constitution](#)” under the “Legislative Council” drop down menu. The complete text of Administrative Rules referenced in certain citations herein can be accessed on the website of the Arizona Secretary of State (www.azsos.gov) by selecting “[Arizona Administrative Code](#)” under the “Rules” drop-down menu.

Definitions

The following definitions, as set forth in the Arizona Revised Statutes Title 42 (Taxation), Chapter 11 (Property Tax), Article 1 (General Provisions), are applicable to the citations in the property tax assessment calendars in this document.

42-11001. Definitions

In chapters 11 through 19 of this title, unless the context otherwise requires:

1. **“Assessed valuation”** means the value derived by applying the applicable percentage prescribed by chapter 15, article 1 of this title to the full cash value or limited property value of the property, as applicable.
2. **“Board” or “state board”** means the state board of equalization.
3. **“County board”** means the county board of supervisors sitting as the county board of equalization.
4. **“Current usage”** means the use to which property is put at the time of valuation by the assessor or the department.
5. **“Due date”** means the next business day if a due date of any report, claim, return, statement, payment, deposit, petition, notice or other document or filing falls on Saturday, Sunday or a legal holiday.
6. **“Full cash value”** for property tax purposes means the value determined as prescribed by statute. If a statutory method is not prescribed, full cash value is synonymous with market value, which means the estimate of value that is derived annually by using standard appraisal methods and techniques. Full cash value is the basis for assessing, fixing, determining and levying primary and secondary property taxes on property described in section 42-13304. Full cash value shall not be greater than market value regardless of the method prescribed to determine value for property tax purposes.
7. **“Limited property value”** means the value determined pursuant to section 42-13301. Limited property value is the basis for:
 - (a) Computing levy limitations for counties, cities, towns and community college districts.

- (b) Assessing, fixing, determining and levying primary and secondary property taxes on all property except property described in section 42-13304.
8. **“Net assessed value”** means the assessed value minus any exempt property.
9. **“Person”** means a natural person, individual, proprietor, proprietorship, company, corporation, organization, association, joint venture, partner, partnership, trust, estate or limited liability company, the federal or state government, a political subdivision of a state or any other legal entity or combination of entities that owns, controls or has possession of real or personal property.
10. **“Personal property”** includes property of every kind, both tangible and intangible, that is not included as real estate.
11. **“Primary property taxes”** means all ad valorem taxes except for secondary property taxes.
12. **“Producing mine” or “mining claim”** means a mine or mining claim from which coal or any other mineral or mineral substance, except for clay, sand, gravel, building stone or a mineral or mineral substance that is normally processed into artificial stone, has been extracted for commercial purposes at any time during a period of one year before the first Monday in January of the valuation year.
13. **“Real estate”** includes the ownership of, claim to, possession of or right of possession to lands or patented mines.
14. **“Residential treatment and education facility”** means any residential facility that is subject to title 15, chapter 10, article 6.
15. **“Roll”** means the assessment and tax roll.
16. **“Secondary property taxes”** means:
- (a) Ad valorem taxes or special property assessments that are used to pay the principal of and the interest and redemption charges on bonded indebtedness or other lawful long-term obligations that are issued or incurred for a specific capital purpose by a municipality, county or taxing district.
 - (b) Ad valorem taxes or assessments levied by or for special taxing districts and assessment districts other than school districts and community college districts.
 - (c) Amounts that are levied pursuant to an election to exceed a budget, expenditure or tax limitation.

17. **“Tax year”** for all property means the calendar year in which the taxes are levied.
18. **“Valuation”** means the full cash value or limited property value that is determined for real or personal property, as applicable.
19. **“Valuation date”**, for the purposes of real property and property valued by the department, means January 1 of the year preceding the year in which taxes are levied.
20. **“Valuation year”** means:
 - (a) For real property and property valued by the department, the calendar year preceding the year in which the taxes are levied.
 - (b) For personal property, the calendar year in which the taxes are levied.

Reference Notes

In this document:

- All references to the “Department” or “department” indicate the Department of Revenue, unless another department is specified.
- All references to the “Director” or “director” indicate the Director of the Department of Revenue, unless another department is specified.
- The term “Taxpayer” or “taxpayer” refers to the person that owns, controls, or has possession of real or personal property and who is liable for the payment of property taxes assessed against that property.
- The term “Petitioner” or “petitioner” refers to the person that owns, controls, or has possession of real or personal property, or that person’s authorized agent, who files an administrative valuation or property classification appeal or an error correction appeal with a county assessor, a county or the State Board of Equalization, or who files an appeal directly with the court.
- All references to “the Court” or “the court” indicate the Arizona Tax Court, unless the context otherwise requires or another court has been specified.

2022 Assessment Calendar

Section One

Locally Assessed (valued by the County Assessor)

Real Property Tax Roll Assessment Calendar Dates

2022 Arizona Revised Statute Legal Dates	
January to March 1	Between the first Monday in January and March 1 of the current tax year (2022) a taxpayer who has not previously filed evidence of their tax exempt status that is entitled to a property tax exemption must submit an affidavit or furnish any evidence required by the county assessor. Failure on the part of a taxpayer to file the required affidavit or to furnish required evidence constitutes a waiver of the exemption. A.R.S. 42-11152(A) (1) and (3) and 42-11153(A) .
January 1	The property tax lien attaches on the first day of January of the current tax year (2022) . A.R.S. 42-17153(C)(1) .
January 1	The valuation date of the year preceding the year in which taxes are levied. A.R.S. 42-11001(19) and 42-13051(B)(2) . Note: For locally assessed real property, the values that are determined in the current “valuation year” (2022) are used for the following “tax year” in which the taxes are levied (2023) .
January 5	The county assessor and the county treasurer shall remove the restrictions on all records that are redacted pursuant to this section by January 5 in the year after the court order expires. A.R.S. 11-484(J) .
January 15	On or before January 15 of the current tax year (2022) , the county assessor shall provide in electronic format to the superintendent of public instruction the actual assessed valuation used for determining the primary and secondary property tax rates for each school district in the county. A.R.S. 15-994(B) .

January 15	Equalization orders (which are issued for the purpose of correcting inequities between or within counties, or inequities between or within property classifications) are to be issued by the Department to the county assessor no later than January 15 of the valuation year and shall be for the valuation year in which the order is issued. At the same time that the county assessor of a county is notified of an equalization order, the governor, the president of the senate and the speaker of the house of representatives must be notified by certified mail or by email. The county assessor or any taxpayer who may be affected by the order may appeal the order to the State Board of Equalization on or before February 15 of the valuation year. The Department shall also report to the property tax oversight commission "... on the accuracy of valuations reported in prior years." A.R.S. 42-13251 through 42-13257 , inclusive.
January 20	On or before January 20 of each year, the clerk of the board of supervisors shall make an abstract of the tax roll for the current tax year (2022) containing the valuations by each taxing jurisdiction of all property in the county. A.R.S. 42-15155(A) .
January 31	On or before January 31, the county assessor shall mail a notice to each taxpayer who claimed a deferral of taxes for the preceding tax year (2021) stating that the taxpayer must file another claim before April 1, in order to receive a deferral of taxes for the new tax year (2022) . A.R.S. 42-17305(A) and 42-17310(A) .
February 1 through February 28	The tax lien sale of real property for delinquent taxes shall be held in February on the day designated in the list and notice by the county treasurer. A.R.S. 42-18112 (A) and (B) .
February 10	On or before February 10 of the current tax year (2022) , the county assessor shall transmit and certify to the property tax oversight commission, and to the governing body of each county, city, town and

	community college district within the county, the total net primary assessed values that are required to compute the levy limit prescribed by A.R.S. 42-17051 . A.R.S. 42-17052(A) , 42-17107(A) and 15-1461.01(A) .
February 10	On or before February 10 of the current tax year (2022) , the county assessor shall transmit to the county school superintendent the limited property value of each school district in the county to assist in computing equalization assistance for education as provided in A.R.S. 15-991 . A.R.S. 42-17052(B) .
February 10	On or before February 10 of the current tax year (2022) , the county assessor shall transmit to the joint legislative budget committee and to the governor's office of strategic planning and budgeting the values required to compute the truth in taxation rates prescribed by A.R.S. 41-1276 . A.R.S. 42-17052(C) .
	When the assessor transmits valuations under A.R.S. 42-17052 , the county assessor shall also transmit to each city, town and community college district that imposes a primary property tax, to each fire district that imposes a secondary property tax and to the property tax oversight commission a final levy limit worksheet. A.R.S. 42-17054(A) .
February 15	A county assessor who receives an equalization order may appeal that order to the State Board of Equalization pursuant to A.R.S. 42-16159 on or before February 15 of the current valuation year (2022) . A.R.S. 42-13255 .
February 15	On or before February 15 of each year, the county treasurer shall (1) submit a report of all returns and payments received for the preceding calendar year (2021) to the Department and (2) shall submit a report to the joint legislative budget of all returns and payments received for the preceding calendar year (2021) with respect to leases of government

	property improvements owned by the government lessor. A.R.S. 42-6204(F) (1) and (2) .
February 28	Failure on the part of a taxpayer who has not previously filed evidence of their tax exempt status that is entitled to a property tax exemption to have submitted an affidavit or to have furnished any evidence required by the county assessor between the first Monday in January and March 1 of the current tax year (2022) constitutes a waiver of the exemption. A.R.S. 42-11153(A) .
On Any Date Before March 1	Except for properties affected by an equalization order, every person who is the owner of record or who is the purchaser under a deed of trust or an agreement of sale of property which by law is valued by the county assessor for placement on the rolls (for tax year 2023) shall, on any date before March 1 of the current valuation year (2022) , be notified at their last known mailing address, in writing, by the county assessor, as to the full cash value of their property and its limited property value, if applicable, to be used for assessment purposes (for tax year 2023) . A.R.S. 42-15101(A) .
February	The county assessor shall notify the owner of a property whether the county assessor has approved or disapproved the agricultural classification of their property on or before the date on which the county assessor next mails to that owner the Notice of Value for their property. Any owner not granted agricultural classification by the county assessor may appeal that decision. A.R.S. 42-12155 .
March	The Director may extend the final date for mailing Notices of Value beyond March 1 for a period of not more than 30 days for delays caused by an act of God, flood or fire. A.R.S. 42-15101(D) .
March 1 or after	If a widow, widower, or disabled person, or an organization that is recognized as being exempt from federal income tax by the Internal

	Revenue Service under 501(c) of the Internal Revenue Code, submits a petition after the deadline, that person or organization may "... have the waiver redeemed" by the county board of supervisors at any regular meeting, except that no taxes due and payable before the petition was submitted may be refunded or abated. A.R.S. 42-11153(B) .
March 1	After the assessor's mailing date of notices of value, property owners may inquire of, and be advised by, the county assessor as to the valuation placed on the roll (for tax year 2023) for their property. A.R.S. 42-15101(F) .
March 1	The county assessor shall send a notice of reapplication to a resident who has previously qualified for the Senior Freeze property valuation program six months before the date of the three-year reapplication requirement (which is September 1). The provisions governing the program are found in Article 9, Section 18, Subsection 7 of the Arizona State Constitution.
March 1	At the request of a county assessor who receives an equalization order issued by the Department, the State Board Of Equalization shall hold a hearing and issue its decision within 15 days after receipt of an appeal pursuant to A.R.S. 42-13255 . A.R.S. 42-16159(A) . [Assessor must appeal the order on or before February 15 of the valuation year.]
March 1	The second one-half of taxes on real property for the prior tax year (2021) is due and payable the first day of March. A.R.S. 42-18052(A) .
March 31	The county assessor's final date for mailing property valuation notices in situations where the Director has authorized an extension of the mailing date beyond March 1 for a period of not more than 30 days. A.R.S. 42-15101(D) .

March 31	After January 1, but before April 1 of the current tax year (2022), a taxpayer may file a claim with the county assessor for residential property tax deferral for that tax year. A.R.S. 42-17303 and 42-17305(A) .
April 1	Any special taxing district that is subject to voluntary contributions and which elects to make the contribution shall, on or before the first day of April of each year, notify the county assessor of the county in which the district's properties are located of its election to make that contribution. A.R.S. 48-242(B) .
April 1	On or before the first day of April, the State Retirement Plans shall notify the county assessor of the county in which their property is located if a government property lease excise tax (GPLET) will be paid or if a voluntary contribution will be made. A.R.S. 42-11102(C) .
April 29	On receipt of a Notice of Value (for valuation year 2022 / tax year 2023), any property owner who is dissatisfied with the valuation or classification of their real property may file a Petition for Review form with the county assessor. The petition shall be filed within 60 days after the date the county assessor mailed the Notice of Value or Amended Notice of Value. A.R.S. 42-15104 and 42-16051(D) .
April 29	Before April 30, the Department shall transmit an abstract containing the current tax year (2022) values, by county and taxing district, of all property subject to property taxation in the state to the county or State Board of Equalization, as appropriate, and to each county board of supervisors. A.R.S. 42-15156(B) .
May 1	The Department or a county assessor who is dissatisfied with the determination by the State Board of Equalization of an appeal of an equalization order under A.R.S. 42-16159 may appeal to the tax court

	within 60 days after the decision of the State Board. A.R.S. 42-16203(C) .
May 1	Any special taxing district that is subject to voluntary contributions, and which elects to make a contribution, shall submit to the county assessor of each county in which its electrical district facilities are located, on or before May 1 of every year, the factors necessary to compute each county's proportion of the total contribution. A.R.S. 48-241(3) and 48-242(C)(4) .
May 1	The second one-half of taxes on all real property for the prior tax year (2021) is delinquent after 5:00 p.m. on the first day of May. A.R.S. 42-18052 (B) and (D) .
June 1	Any person holding a certificate of purchase and desiring to pay subsequent taxes, accrued interest and related fees then due may do so on or after June 1. A.R.S. 42-18121(A) .
June 15	If an administrative appeal filed with the county assessor is rejected because it fails to include substantial information and if the notice of rejection is mailed, the petitioner may file an amended return [i.e., petition form] with the county assessor within 15 days after the date on which the notice of rejection was mailed.
	If a notice of rejection is mailed after June 15, the petitioner may appeal within 15 days to the county board of equalization, if a board is established in the county, or to the State Board of Equalization, as applicable. A.R.S. 42-16053 (1) and (2) .
June 20	On or before the third Monday of June, the county assessor shall determine the full cash value of all property owned by the State Retirement Plans and transmit that determination to the board of supervisors. A.R.S. 42-11102(C)(1) .

June 20	On or before the third Monday of June, the county assessor shall transmit the value of “remote municipal property” to the state treasurer and to the county board of supervisors. A.R.S. 42-15252(C) .
June 20	<p>On or before the third Monday of June, the Department shall calculate the assessment ratios necessary for primary and secondary tax purposes for all Class Seven¹ properties and transmit those ratios to the counties². Arizona Administrative Code (A.A.C.) R15-4-401.</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. What was property class Seven when this A.A.C. Rule was written is now property class Five, pursuant to Laws 1999, Ch. 344, 9 through 20 (H.B. 2634). However, R15-4-401 still refers to property class Seven. 2. The Department transmits these ratios directly to the county assessors.
June 30	On June 30, in a county with a population of more than two million persons, the county treasurer shall determine both the amount of money in the Elderly Assistance Fund established under Title 42 , Chapter 17, Article 8 and the number of individuals living in organized school districts that are qualified and approved for the Senior Freeze program pursuant to Article IX, Section 18 (7), (8), and (9) , Constitution of Arizona, and shall use the money in the Fund to proportionately reduce the primary school district taxes on the property of these qualified and approved individuals for the following tax year (2023) . A.R.S. 42-17401(C) .
June 30	No later than June 30 of each year a government lessor shall provide the county assessor with a complete list of all development agreements between the government lessor and their prime lessees, including the commencement and termination dates of their agreements, the names and addresses of their prime lessees, and the

	locations of the properties that are subject to those agreements. A.R.S. 42-6206(E) .
June 30	At the end of a fiscal year, the director of the Arizona Department of Housing (A.R.S. 33-1409) shall notify all county assessors to waive the assessment [for the Mobile Home Relocation Fund] for any year if the Fund exceeds eight million dollars. If the Fund is less than six million dollars, the director may reinstate the assessment. A.R.S. 33-1476.03 (B) and (C) .
July 18	On or before the third Monday in July, the governing body of each county, incorporated city or town shall prepare a full and complete statement of its financial affairs for the preceding fiscal year and an estimate of the different amounts required to meet its public expenses for the current fiscal year. Estimates, plus a notice of public hearing, shall be published once a week for at least two consecutive weeks following the tentative adoption of the estimates. A.R.S. 42-17101 (1) and (2) and 42-17103 (A) and (C) .
August 1	The State Historic Preservation Officer shall notify the county assessor and the applicant of the approval or denial of an application for historic property reclassification on or before August 1 of the valuation year (2022) . Those applications not approved by August 1 shall be considered denied for that valuation year and the accompanying tax year. If any part of the application is denied, or at any time before approval, the applicant may withdraw the application. A.R.S. 42-12103 (B), (C), and (D) .
August 1	Any property owner whose application for reclassification as a historic property has been denied by the State Historic Preservation Officer may appeal that decision to the tax court. A.R.S. 42-12103(E) .

August 1	On or before August 1 of the current valuation year (2022) , the county assessor shall mail to the last known mailing address of each golf course owner or manager the form prescribed by the Department required to report the data needed to calculate the economic obsolescence adjustment to value. A.R.S. 42-13152(D)(6) .
August 1	On or before August 1 of the current valuation year (2022) , the county assessor shall mail to the last known mailing address of each timeshare property's managing entity the timeshare use form prescribed by the Department required to report the data needed to determine the valuation of their timeshare property. A.R.S. 42-13453(B) .
August 3	The governing body of the county, city or town shall hold a public hearing and special board meeting on or before the 14th day before the day on which it levies taxes (the 3rd Monday in August). Any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy. A.R.S. 42-17104(A) .
August 15	On an administrative appeal petitioner's written request, the county assessor shall meet with the petitioner. In all cases, the county assessor shall consider the petition and shall rule on each petition by August 15 of the valuation year (2022) . If a petition is denied, in whole or in part, the petitioner may appeal that decision within 25 days to the county board of equalization, if one is established in the county, and if not, to the State Board of Equalization. A.R.S. 42-16054(A) , 42-16055(A) , and 42-16056(C) .
	The petitioner may appeal directly to the tax court within 60 days after the date of mailing of the county assessor's decision relating to the petition or a subsequent administrative appeal decision. A.R.S. 42-16201 (A) and (B) .

August 15	The county assessor of each county in which a special taxing district's electric generation facilities that are subject to voluntary contributions are located, with assistance from the Department and the district, if required, shall, on or before the third Monday in August of each tax year, compute the district's gross contribution. A.R.S. 48-242(B) .
August 15	On or before the third Monday in August of the tax year (2022) community college district, school district, and city or town shall fix, levy and assess the amount to be raised from primary and secondary property taxation. A.R.S. 42-17151(A)(1) .
	The board of supervisors shall, at the time of levying other taxes, also levy a State Equalization Assistance property tax. A.R.S. 15-994(A) .
August 30	Not later than August 30 of the tax year (2022) , the Department shall report to the board of supervisors the property tax rate or rates to be used for property tax reduction. A.R.S. 15-972(C) .
August 31	A shopping center owner who elects to have their shopping center valued by the income method must submit all necessary income and expense information to the county assessor before September 1 of the year (2022) immediately preceding the year (2021) for which the property will be valued. A.R.S. 42-13204 .
September 1	On or before September 1 of each year, the county treasurer shall mail delinquent tax notices for real property that is assessed in the taxpayer's name. A.R.S. 42-18103 .
September 1	To be eligible for the Senior Freeze property valuation program, a qualifying resident shall "make application" [i.e., file an application] and furnish any other documentation required by the county assessor on or before September 1.
	The provisions governing the program are found in Article 9, Section 18, Subsection 7 of the Arizona State Constitution.

September 5	Not later than September 5 of the current tax year (2022) , the clerk of the county board of supervisors shall report to the Department the amount, by school district, of additional state aid for education and the data used for computing the amount. A.R.S. 15-972(F) .
September 9	If a petitioner's request is denied, in whole or in part, by the county assessor, the petitioner may appeal that decision within 25 days after the assessor's decision is mailed to the county board of equalization, if one is established in the county, and if one is not established in the county, to the State Board of Equalization. In cases where the county assessor replied on August 15, the last date to file this appeal is September 9. A.R.S. 42-16056(C) .
September 10	Not later than September 10 of the current tax year (2022) , the Department shall verify all of the amounts and report to the county board of supervisors the property tax rate or rates to be used for property tax reduction for additional state aid for education. A.R.S. 15-972(F) .
September 15	On or before September 15 of the current tax year (2022) , the Property Tax Oversight Commission shall notify a political subdivision, a fire district, or a school district and the county board of supervisors of any necessary adjustment to the primary property tax levy and tax rate. A.R.S. 42-17003(B) .
September 16	On or before the third Friday in September, the county assessor shall compute the contributions to be made by the State Retirement Plans based on the methods of valuation of similar properties and shall submit the amount of the contributions for the current tax year (2022) to the board of supervisors and the county school superintendent. A.R.S. 42-11102(C) (2) and (3) .

September 30	Not later than September 30 of the current valuation year (2022) , golf course owners and managers must return to the county assessor the form prescribed by the Department used to report data necessary to calculate economic obsolescence, in order for their property to receive the economic obsolescence adjustment. A.R.S. 42-13152(D)(6) .
September 30	Not later than September 30 of the current tax year (2022) , the clerk of the board of supervisors shall report to the Department the data processing specifications, including copies of at least two actual tax bills of property class Three owner-occupied primary residence properties for each distinct tax area, used in the calculation of Additional State Aid for Education. A.R.S. 15-972(G) .
September 30	<p>On or before September 30 of the current valuation year (2022), the county assessor shall notify the property owner of any change in valuation or property classification (for tax year 2023) due to new construction, additions to, deletions from, or splits or consolidations of “assessment parcels,” and changes in property use that occurred after September 30 of the preceding tax year (2021) and before October 1 of the current valuation year (2022). A.R.S. 42-15105(1).</p> <p>The property owner has 25 days to appeal the change to the State Board of Equalization, if the property is located in a county with a population of 500,000 persons or more, or to the county board of equalization if the property is located in any other county. A.R.S. 42-15105(2) and 42-16105(C).</p>
October 1	On or before October 1 of the current tax year (2022) , the political subdivision or district disputing the findings of the Property Tax Oversight Commission may request a hearing to attempt to resolve the dispute. A.R.S. 42-17004(A) .

	On or before October 1 of the current tax year (2022) , the county board of supervisors shall deliver the assessment and tax roll and the crossindex to the county treasurer. A.R.S. 42-18003(A) .
	Immediately on receiving the tax roll from the board of supervisors, the county treasurer shall publish an official notice specifying, among other information, when and where property tax payments may be made. A.R.S. 42-18051(A)(4) .
October 1	The first one-half of taxes on all real property is due and payable on October 1 of the current tax year (2022) . A.R.S. 42-18052(A) .
October 1	The Department shall provide to the county treasurers, at least 60 days before the [excise] taxes on leased government properties are due and payable (which is December 1), and the county treasurers shall immediately make available, the Return form that is to be submitted by prime lessees to the county treasurers. A.R.S. 42-6204(B) .
October 12	No later than October 12 of the current tax year (2022) , the Department shall report to the State Board of Education the amount, by school district, of Additional State Aid for Education. A.R.S. 15-972(H) .
October 15	The county board of equalization and the State Board of Equalization must hold hearings relating to the annual Notices of Value and issue all decisions within 10 days after the hearing but not later than October 15 of each valuation year. A.R.S. 42-16108(A) and 42-16165 .
	A property owner who is dissatisfied with the final decision of the State Board of Equalization may appeal the decision to the tax court within 60 days after the date of mailing that is shown on the State Board's written decision. A.R.S. 42-16203(C) .

October 25	The last date for property owners to appeal the assessor's valuation to the county or State Board of Equalization, whichever is appropriate. This date applies to cases where the county assessor notified the property owner, on or before September 30 of the valuation year, of a change in valuation or property classification due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (2021) and before October 1 of the current valuation year (2022) . An appeal to the tax court relating to a change in assessment must be filed within 60 days after the date of mailing that is shown on the Board's decision. A.R.S. 42-15105 and 42-16205 .
November 1	On or before November 1 of the current valuation year (2022) , the governing body of each city or town and of each improvement, school, sanitary, and all other Special Taxing Districts, shall file with the Department and the appropriate county assessor, information as to any change in boundaries of any taxing district and the boundaries of any newly created taxing districts. This deadline, on request of the governing body on or before November 30 of the current valuation year, may be extended no later than December 20 of the year in which assessments or taxes are to be levied. A.R.S. 42-17257 (A) and (B) .
November 1	The first one-half of taxes on all real property for the current tax year (2022) is delinquent after 5:00 p.m. on November 1. If the delinquency date is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. 42-18052 (B) and (D) .
November 7	No later than the first Monday of November, the State Retirement Plans must pay the first one-half of their voluntary contribution for the current tax year (2022) . A.R.S. 42-11102(C)(4) .

November 15	On or before November 15 of each year, all county assessors shall report to the Department any parcel which has not been appraised during the preceding three years. A.R.S. 42-13003(A) .
November 25	On or before the fourth Friday in November of the current valuation year (2022) , the State Board of Equalization shall transmit to the county board of supervisors a statement of changes, if any, which it has made to the valuation or classification of any property within the county that is valued by the county assessor. A.R.S. 42-16166(1) .
December 1	On or before December 1, for all government property improvements that are subject to the government property lease excise tax [GPLET] provisions of A.R.S. 42-6203(B) , the Department shall adjust the excise tax rates [under paragraphs 1 and 2] that will apply in the next calendar year according to the average annual positive or negative percentage change for the two most recent fiscal years in the Producer Price Index for New Construction published by the U.S. Bureau of Labor Statistics. A.R.S. 42-6203(B)(3) .
December 1	On or before December 1 of the current valuation year (2022) , the county assessor shall notify a resident who has applied on or before September 1 for the Property Valuation Protection Option Program (a.k.a. the “Senior Freeze”) for the subsequent tax year (2023) that the application was either approved or denied. See Arizona Constitution, Article IX, Section 18 (7), (8), and (9) regarding program eligibility.
December 1	On or before December 1, the county school superintendent will file with the county assessor and the board of supervisors a transcript of the boundaries of each school district within the county. These boundaries shall become the legal boundaries of the districts as of the following July 1.

	<p>If the county school superintendent and county assessor determine that the boundaries of any school district are in conflict with one another or with other intersecting legal boundaries, traverse within a legally described boundary or are incorrectly described, the county school superintendent shall change, reconcile and describe the school district boundaries accurately and shall make a report of those boundary adjustments to the board of supervisors.</p>
December 1	<p>On or before December 1, government property lease excise tax [GPLET] payments are due and payable to the county treasurer by the prime lessees of leased government improvements. The payments are delinquent if not paid on or before December 1. Interest accrues on delinquent payments pursuant to A.R.S. 42-1123, and the county treasurer shall assess a penalty of five percent of any payment not paid by December 1. A.R.S. 42-6204 (A) through (D).</p> <p>A prime lessee who (1) becomes subject to the excise tax after the beginning of the current calendar year / tax year in which taxes are due [i.e., if a lease term <u>begins</u> or if an abatement period <u>ends</u>], or (2) a prime lessee whose taxable status terminates before the end of the current calendar year / tax year in which taxes are due [i.e., if a lease term <u>ends</u> or if an abatement period <u>begins</u>], shall pay the excise taxes due for the calendar year / tax year on a [daily] pro rata basis for that year. A.R.S. 42-6203(G).</p>
December 15	<p>Not later than December 15 of each year, the county assessor shall ascertain all real property in the county subject to taxation which is not valued by the Department. The county assessor shall determine the full cash value of all taxable real property as of January 1 of the next, and shall list that property with the valuation found for it for use on the roll for the subsequent tax year. A.R.S. 42-13051.</p>

December 15	No later than December 15 of the current valuation year (2022) , the county assessor shall report to the department of education "... the determined values of properties that are subject to the government property lease excise tax [GPLET] pursuant to Chapter 6, Article 5 [of Title 42]." A.R.S. 42-13051(B)(3) .
December 15	On or before December 15, the Department shall post the adjusted [GPLET] excise tax rates for the following calendar year / tax year on its official website and shall transmit those rates to each county treasurer. A.R.S. 42-6203(B)(3) .
December 15	A.R.S. 42-16201(A) : A property owner who is dissatisfied with the valuation or classification of the property as determined by the county assessor may appeal directly to the court as provided by this article on or before December 15 regardless of whether the person has exhausted the administrative remedies under this chapter, except as provided in subsection (B) of A.R.S. 42-16201 .
	A.R.S. 42-16201(B) : A person who files a petition with the county assessor pursuant to A.R.S. 42-16051 may file an appeal with the court within 60 days after the date of mailing the most recent administrative decision relating to the petition or subsequent administrative appeal.
	A.R.S. 42-16201(C) : Filing an appeal with the court suspends and renders subject to dismissal any pending administrative proceeding by the taxpayer relating to any issue that is or may be determined by the court under a pending appeal.
December 15	A property owner who is dissatisfied with the final decision of a county board of equalization may appeal the decision to the tax court within 60 days after the date the board's final decision was mailed or by December 15, whichever is later. A.R.S. 42-16202(A) .

December 15	<p>If the former owner of a property did not have a pending appeal or had not received a final notice of the disposition of an appeal, a new owner of property that was valued by the assessor and that changed ownership before December 15 of the valuation year may appeal the valuation or classification to court on or before December 15 of the valuation year. A.R.S. 42-16205.01(A)(1).</p> <p>If the change of ownership occurs after December 15 of the valuation year the new owner may appeal to tax court by December 15 of the year in which the taxes are levied. A.R.S. 42-16205.01(A)(2).</p>
December 15	<p>On or before December 15 of the calendar year preceding the valuation year, each county assessor shall provide complete copies of data files and proposed assessments to the Department. A.R.S. 42-13251(C).</p>
December 20	<p>On or before December 20 of each year the county assessor shall complete and certify the assessment roll and deliver it to the clerk of the board of supervisors. A.R.S. 42-15153 (A) and (B).</p>
December 31	<p>The owner of property that no longer qualifies for historic property classification shall notify the county assessor of the change before the next January 1. A.R.S. 42-12106(B).</p>
December 31	<p>On or before December 31 of each tax year, the county treasurer shall prepare a list of all real estate for which property taxes are delinquent. A.R.S. 42-18106(A)(1).</p>
December 31	<p>If the total amount of taxes is 100 dollars or less, the entire amount of the taxes is due and payable on October 1; the entire amount that is unpaid is delinquent after December 31 at 5:00 p.m. A.R.S. 42-18052(C).</p>
December 31	<p>If a taxpayer who allowed the first one-half of property taxes for the current tax year to become delinquent on November 1 pays the full</p>

	year's taxes on or before December 31, no interest shall be due on the delinquent first one-half of the taxes. A.R.S. 42-18051(A)(2)(b) and 42-18053(B) .
December 31	On or before December 31 of each calendar year, the Department shall increase the total property tax exemption (i.e., tax dollar) amount, the total assessed value limitation amount, and the total [household] income limitation amount(s) for widows, widowers, and disabled persons for use in the subsequent tax year. These adjusted amounts are based on the average annual percentage increase, if any, in the GDP price deflator in the two most recent complete state fiscal years. A.R.S. 42-1111(C) .
December 31	<p>If the board of supervisors determines that any real property is not worth the amount of taxes, interest, costs, and penalties due, the board may "compromise" the taxes due. If the property is also substantially contaminated with hazardous substances or petroleum, the Board may reduce the lien for delinquent taxes, interest, costs and penalties in an amount not to exceed the actual expenses to mitigate conditions at the property. A.R.S. 42-18124.</p> <p>For property acquired after December 31, 2001, the expenses must have been incurred by or on behalf of the property owner within five years after acquiring title to the property. A.R.S. 42-18124(D)(2).</p> <p>For property acquired on or before December 31, 2001, the expenses must be incurred by or on behalf of the property owner on or before December 31, 2006. A.R.S. 42-18124(D)(3).</p>

2022 Assessment Calendar

Section Two

Locally Assessed (valued by the County Assessor)

Personal Property Tax Roll Assessment Calendar Dates

2022 Arizona Revised Statute Legal Dates	
January 1	The property tax lien attaches on the first day of January of the current tax year (2022) . A.R.S. 42-17153(C)(1) . Note: For locally assessed personal property, the valuation year and the tax year are the same calendar year. A.R.S. 42-11001(20)(b) .
January 1	January 1 is the valuation date for the current valuation year / tax year (2022) . A.R.S. 42-11001(20)(b) .
February 1	On or before February 1 of each year, the county assessor shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state. A.R.S. 42-15053(A) .
March 1	The second one-half of taxes on all personal property for the prior valuation year / tax year (2021) is due and payable on the first day of March. A.R.S. 42-18052(A) .
April 1	Each person who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the county assessor a correct report of that property on or before April 1 of each year. A.R.S. 42-15053(A) .
May 1	The second one-half of taxes on personal property for the prior valuation year / tax year (2021) is delinquent after 5:00 p.m. on the first day of May. A.R.S. 42-18052(B) . If May 1 is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. 42-18052(D) . The county treasurer shall issue the tax bill within 30 days after the second installment becomes

	delinquent, or within 30 days after the entire amount under A.R.S. 42-18052(C) becomes delinquent. A.R.S. 42-19108(A) .
May 1	On written request and for good cause shown, the county assessor may extend for up to 30 days the time for filing the required report of taxable personal property. A.R.S. 42-15053(A) .
August 25	On or before August 25 of each year, the county assessor shall transmit all personal property valuations to the county treasurer. A.R.S. 42-19007(A) .
August 30	On or before August 30 of each year, the county assessor shall mail a Notice of Valuation to the owner or the person in possession of personal property. A.R.S. 42-19006(A) (1) and (2) .
September 29	An owner or the person in whose possession the property is found may file an appeal of the value of their personal property within 30 days after the date the Notice of Value is delivered [i.e., the postmark date] by the county assessor. A.R.S. 42-19051(A) .
October 1	The first one-half of taxes on personal property for the current valuation year / tax year (2022) is due and payable on October 1. A.R.S. 42-18052(A) . If the total amount of taxes is 100 dollars or less, the entire amount is due and payable on October 1. A.R.S. 42-18052(C)(1) .
October 19	The county assessor shall rule on each administrative appeal petition filed within 20 days after the date it was filed. A.R.S. 42-19051(B) .
November 1	The first one-half of taxes on personal property for the current valuation year / tax year (2022) is delinquent at 5:00 p.m. on November 1. A.R.S. 42-18052(B) . If November 1 is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 P.M. the next business day. A.R.S. 42-18052(D) .

November 1 through December	After personal property taxes that are due become delinquent, the county treasurer shall make and deliver to the sheriff a tax bill directing the sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The county treasurer may issue the tax bill within 30 days after the first installment authorized by A.R.S. 42-18052(B) becomes delinquent. A.R.S. 42-19108(A)(1) . The county treasurer shall issue the tax bill within 30 days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is \$100 or less. A.R.S. 42-19108(A)(2) .
November 8	A person who appeals a county assessor's decision must file their appeal with either the county board of equalization or the State Board of Equalization, as appropriate, within 20 days after the date of the county assessor's notice of refusal or decision. A.R.S. 42-19052(A)(1) or (2) .
December 1	<p>The Department is to prescribe depreciation tables for locally assessed personal property in Class One and Class Two. A.R.S. 42-13054.</p> <p>The Department shall adjust depreciation schedules used to value personal property. A.R.S. 42-13353.</p> <p>Note: December 1 is an internal Department "target" date. These actions are related to publishing the Business Personal Property Manual.</p>
December 1	All county boards of equalization and the State Board of Equalization must hold hearings relating to the personal property Notice of Value and issue all appeal decisions on or before December 1 of each year. A.R.S. 42-16108(C) and 42-16165(3) .

December 15	A property owner who is dissatisfied with the valuation or classification of their personal property by the county assessor may appeal directly to the tax court on or before December 15. A.R.S. 42-16201 .
December 15	<p>A property owner who is dissatisfied with the valuation or classification of the property by a county board of equalization may appeal to the tax court within 60 days of the date of mailing of the county board of equalization's decision, or by December 15, whichever is later. A.R.S. 42-16202(A). The assessor or the Department may also file a judicial appeal in the same manner if the county board of equalization ordered a reduction in the valuation of any property. A.R.S. 42-16202(B).</p> <p>Any party, or the Department, that is dissatisfied with the valuation or classification of property by the State Board of Equalization may appeal to the tax court within 60 days of the date of mailing of the State Board of Equalization's decision. A.R.S. 42-16203 (A) and (C).</p>
December 31	On or before December 31 of each year, the Department shall increase the maximum amount of the property tax exemption for use in the following tax year (2023) for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the Employment Cost Index in the two most recent complete state fiscal years. A.R.S. 42-11127(B) .

2022 Assessment Calendar

Section Three

Centrally Assessed (valued by the Department)

Real and Personal Property Tax Roll Assessment Calendar Dates

2022 Arizona Revised Statute Legal Dates	
January 1	The property tax lien attaches on the first day of January of the current tax year (2022) . A.R.S. 42-17153(C)(1) .
January 1	<p>The valuation date for the current valuation year (2022). A.R.S. 42-11001(19).</p> <p>Note: For Centrally assessed real property <u>and</u> items of personal property, the values that are determined in the current “valuation year” (2022) are used for the following “tax year” (2023).</p>
January 31	The Department shall annually prepare an appraisal manual for Mines and Natural Resources and shall annually hold a meeting for affected taxpayers concerning the manual prior to February 1 for the purpose of discussing changes the Department proposes to make in the manual for the current tax year. A.A.C. R15-4-201(E) .
February 1	On or before February 1 of each year the Department shall mail to each utility company [as described under A.R.S. 42-14152(A)] the reporting forms needed for those companies to report the information required by the Department to value those companies.
March 1	The second one-half of taxes on real property and items of personal property for the prior tax year (2021) is due and payable the first day of March. A.R.S. 42-18052(A) .
March 15	The Mines and Natural Resources Manual shall be made available to taxpayers by the Department by March 15 of the tax year. A.A.C. R15-4-201(E) .

	<p>Note: Although the Arizona Administrative Code (A.A.C.) Rule R15-4-201(E) states that the manual is to be available by March 15 of the “tax year,” as cited above, this particular A.A.C. rule was written prior to the creation of the separate “valuation year” and “tax year” concepts, pursuant to Laws 1996, 7th S.S., Ch. 4 (H.B. 2007). The Centrally Valued Property Unit of the Department now produces and distributes this manual by March 15 of the current “valuation year” (2022) as a service to all affected taxpayers.</p>
April 1	<p>On or before April 1 of the current valuation year (2022), each producer of oil, gas, or geothermal resources shall make and file with the Department a return showing the producer’s gross production and gross yield from each of the producer’s producing properties for the immediately preceding calendar year. On request and for good cause, the Department may grant a 30-day extension of time for filing the report. A.R.S. 42-14103(A).</p>
April 1	<p>All requests by property owners for an extension of time for filing taxpayer reports shall be made in writing to the Director on or before April 1. A.A.C. R15-4-109(B).</p>
April 1	<p>On or before April 1 of the current valuation year (2022), all owners and operators of property valued by the Department must file a report under oath setting forth the information needed by the Department to enable it to make a valuation of the property of the companies. A.R.S. 42-14052, 42-14103, 42-14152, 42-14202, 42-14253, 42-14303, 42-14352, and 42-14402.</p>
May 1	<p>The second one-half of taxes on all real property and items of personal property for the prior tax year (2021) is delinquent after 5:00 p.m. on the first day of May. A.R.S. 42-18052(B).</p>
May 20	<p>All owners and operators of those properties valued by the Department who do not file their required reports by May 20 of the</p>

	<p>current valuation year (2022) forfeit their rights of appeal, pursuant to A.R.S. 42-14005. A.R.S. 42-14052, 42-14152, 42-14202, and 42-14253.</p> <p>Note: Railroad companies, telecommunication companies, airport fuel delivery companies and private [rail] car companies do not have this provision in their valuation statutes.</p>
June 15	<p>On or before June 15 of the current valuation year (2022), the Department shall notify owners of property that is valued by the Department of the Department's determination of the preliminary full cash value of the property. A.R.S. 42-14002(A).</p>
June 20	<p>On or before the third Monday of June, the Department shall determine the full cash value of all properties related to the generation, transmission, and distribution of electricity in each district electing to make a voluntary contribution and transmit that determination to the board of supervisors. A.R.S. 48-242(B).</p>
July 15	<p>On or before July 15 of the current valuation year (2022), any private [rail] car company may, on written application, request the Department to review its valuation. A.R.S. 42-14306(A).</p>
July 15	<p>On or before July 15 of the current valuation year (2022), any owner of property valued by the Department may file a written application to appear before the Department and be heard concerning the preliminary full cash value determined. A.R.S. 42-14002(B).</p>
August 31	<p>On or before August 31 of the current valuation year (2022), the Department shall find the full cash value of all property valued by the Department. A.R.S. 42-14053, 42-14054, 42-14153, 42-14203, 42-14254, 42-14354, and 42-14403.</p>

	Note: These statutes require the Department to decide any hearing requested by the taxpayers regarding the preliminary full cash value of these properties on or before August 31.
August 31	On or before August 31 of the current valuation year (2022) , the Department shall rule on any review of the valuation of a private [rail] car company's property and shall notify the private [rail] car company of its ruling by mail. A.R.S. 42-14306(A) .
August 31	The Department shall notify the owner of property valued by the Department of the final full cash value on or before August 31 of the current valuation year (2022) . A.R.S. 42-14003(B) .
October 1	Any property owner who is not satisfied with the valuation or classification of their property as determined by the Department may file an administrative appeal petition with the State Board of Equalization which is postmarked on or before October 1, or within 15 days after the date on which the Department mailed the decision to the property owner, whichever date is later. A.R.S. 42-16158(A) .
October 1	The first one-half of taxes on all real property and items of personal property is due and payable on October 1 of the current tax year (2022) . A.R.S. 42-18052(A) .
October 31	The State Board of Equalization shall decide all private [rail] car company appeals on or before October 31 of the current valuation year (2022) . A.R.S. 42-14307(B) .
October 31	On or before October 31 of the current valuation year (2022) the State Board of Equalization shall transmit to the Department a statement of changes, if any, which it has made to the valuation of all private [rail] car company's property. A.R.S. 42-16166(2)(b) .
November 1	The first one-half of taxes on all real property and items of personal property of the current tax year (2022) is delinquent after 5:00 p.m. on

	November 1. If the delinquency date is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day. A.R.S. 42-18052 (B) and (D) .
November 15	On or before November 15 of the current valuation year (2022) , the State Board of Equalization shall complete all hearings and issue all decisions with respect to property valued by the Department. Any party, or the Department, who is dissatisfied with the final decision of the Board may appeal to the tax court within 60 days after the date of mailing of the State Board's final decision. A.R.S. 42-16165(1) and 42-16203 (A) and (B) .
November 25	On or before the fourth Friday in November of the current valuation year (2022) , the State Board of Equalization shall transmit to the Department a statement of changes, if any, which it has made to the valuation or classification of any property that is valued by the Department. A.R.S. 42-16166(2)(a) .
November 30	On or before November 30 of the current valuation year (2022) , the Department shall transmit to the several county assessors the valuations of operating mines, mills, and smelters, and of oil, gas, and geothermal resource interest properties that are valued by the Department. A.R.S. 42-14054(B) and 42-14104(A) .
November 30	On or before November 30 of the current valuation year (2022) , the Department shall transmit to the several county assessors the valuations of gas, water, electricity generating, and sewer and wastewater utility company properties, of pipeline company properties, and of railroad company properties, that are valued by the Department. A.R.S. 42-14153(B) , 42-14203(C) , and 42-14357(A)(1) .
November 30	On or before November 30 of the current valuation year (2022) , the Department shall transmit a statement of the locations, descriptions

	and valuations of all telecommunication companies' properties to the respective county assessors. A.R.S. 42-14404(A)(2) .
December 15	Any property owner who is dissatisfied with the valuation or classification of their property by the Department may appeal directly to superior court on or before December 15. A.R.S. 42-16204 .

2022 Assessment Calendar

Section Four

Statutory Requirements with No Established Calendar Dates

Applicable to both Locally Assessed and Centrally Assessed Properties

2022 Arizona Revised Statute Legal Dates	
January 1 through December 31	The Director of the Department shall meet with the county assessors at least twice each year for the purpose of considering matters relating to property taxation. A.R.S. 42-13002(C) .
January 1 through December 31	An education, training, and certification advisory committee consisting of a member of the State Board of Equalization appointed by the Chairman of the state board; three county assessors or deputy county assessors appointed by the Director; and a training coordinator in the property tax unit of the Department appointed by the Director shall meet at least semiannually. A.R.S. 42-13007 .
January 1 through December 31	The Property Tax Oversight Commission shall meet at least annually to conduct its affairs and shall render its findings, reports and recommendations, in writing, to the Governor, to the Director of the Department, and to the Legislature. A.R.S. 42-17002(F) .
January 1 through December 31	At any time during the current tax year (2022), if a property owner or taxpayer believes that the taxpayer's property has been assessed improperly as a result of a property tax error for the current tax year, or during the immediately preceding three tax years, the taxpayer may file a notice of claim with the "tax officer" (i.e., a county assessor, the Department or a county treasurer, as appropriate). Within 60 days after receiving [i.e., the postmark date of] a Notice of Claim, the "tax officer" may file a response with the taxpayer to consent to, or to dispute, the error. A failure by the "tax officer" to respond within 60 days constitutes

	their consent to the taxpayer's requested correction. A.R.S. 42-16251 through 42-16258 .
January 1 through December 31	At any time during the current tax year (2022) if a "tax officer" (i.e., a county assessor, the Department, or a county treasurer) believes that a taxpayer's property has been assessed improperly as a result of a property tax error for the current tax year, or during the immediately preceding three tax years, the tax officer may file a notice of proposed correction with that taxpayer. Within 30 days after receiving [i.e., the postmark date of] a notice of proposed correction, the taxpayer may file a response with the tax officer to consent to, or to dispute, the proposed correction. A failure by the taxpayer to respond within 30 days constitutes their consent to the tax officer's proposed correction. A.R.S. 42-16251 through 42-16258 .
January 1 through December 31	On entry of [a] court order, the clerk of the superior court shall file the court order [a redaction order] and a copy of the affidavit required by subsection B of this section [A.R.S. 11-484] with both the county assessor and the county treasurer. No more than 10 days after the date on which the county assessor and the county treasurer receive the court order [i.e., the postmark date], the county assessor and the county treasurer shall restrict access to ["redact"] the information as required by subsection F of this section. A.R.S. 11-484(H) .
January 1 through December 31	The county assessor or the county treasurer shall send by mail one notification, to either [the affected "eligible person"], or to the employing agency of [the affected "eligible person"] who was granted [a redaction] order pursuant to this section [A.R.S. 11-484], of the order's expiration at least six months before the expiration date. If the notice is sent to the employing agency, the employing agency shall immediately notify the person who was granted the order of the upcoming expiration date. The county assessor or the county treasurer may coordinate with the

	county recorder to prevent multiple notices from being sent to the same person. A.R.S. 11-484(J) .
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